



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

October 25, 2005

The Honorable Robert H. Downer  
Chief Judge  
County of Culpeper General District Court  
P. O. Box 2677  
Charlottesville, VA 22902

The Honorable Edward DeJarnette Berry  
Chief Judge  
County of Culpeper Juvenile and  
Domestic Relations District Court  
411 East High Street  
Charlottesville, VA 22901

The Honorable Daniel R. Bouton  
Magistrate Supervising Authority  
Sixteenth Judicial District  
P. O. Box 386  
Stanardsville, VA 22973

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Culpeper District Court and the associated magistrates from the Sixteenth Judicial District for the period January 1, 2004 through September 30, 2005.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK:sks

cc: The Honorable Roger L. Morton, Judge  
The Honorable Frank W. Somerville, Judge  
Janet L. Brown, Clerk  
Cheryl A. Thompson, Chief Magistrate  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia